No.1429 Registered No. N. E. 930.

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Monday, December 31, 2018 A. D., Pausa 10, 1940 S. E.

PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2017(Part-VI) **Dated, Agartala, the 31st December, 2018**

Notification No. 30/2018-State Tax(Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Tripura, in the Finance Department, No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 231, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

"*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India".

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

By Order of the Governor,

31/12/18

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No. 11/2017-State Tax(Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 231, dated the 29th June, 2017 and was last amended by notification No. 17/2018-State Tax (Rate), dated the 26th July, 2018, vide number 451, dated the 26th July, 2018.

Printed at the Tripura Government Press, Agartala.